



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: LITTLE CHUTE WATER DEPARTMENT

Principal Office: 108 W. MAIN STREET  
LITTLE CHUTE, WI 54140-1750

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LITTLE CHUTE WATER DEPARTMENT**Utility Address:** 108 W. MAIN STREET

LITTLE CHUTE, WI 54140-1750

**When was utility organized?** 1/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DALE N. HAUG**Title:** FINANCE DIRECTOR**Office Address:**

108 W. MAIN STREET

LITTLE CHUTE, WI 54140

**Telephone:** (920) 788 - 7380 EXT 205**Fax Number:** (920) 788 - 7394**E-mail Address:** dale@littlechutewi.org

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** TERRY HUITING**Title:** CHAIRPERSON**Office Address:**

108 W. MIAN STREET

LITTLE CHUTE, WI 54140

**Telephone:** (920) 788 - 7380**Fax Number:** (920) 788 - 7394**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR. JOSEPH GALAROWICZ, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO, LLP

2323 E CAPITOL DRIVE

P.O. BOX 2459

APPLETON, WI 54912-2459

**Telephone:** (920) 733 - 7385**Fax Number:** (920) 733 - 6022**E-mail Address:****Date of most recent audit report:** 7/2/2004**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2003

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** ROY VAN GHEEM, PE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**108 W. MAIN STREET  
LITTLE CHUTE, WI 54140**Telephone:** (920) 788 - 7380**Fax Number:** (920) 788 - 7394**E-mail Address:**

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**Name of utility commission/committee:**    WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**MR MICHAEL BEVERS  
MR KEVIN COFFEY  
MR TERRY HUITING, CHAIRPERSON  
MR JOHN ROOYAKKERS, VILLAGE PRESIDENT  
MR LARRY VAN LANKVELT  
MR LEON VANDEN HEUVEL

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    YES

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** KAUKAUNA UTILITIES  
P.O. BOX 1777  
KAUKAUNA, WI 54130-1777**Contact Person:** MR MICHAEL J KAWULA, CPA**Title:** OFFICE MANAGER**Telephone:** (920) 462 - 0239 EXT**Fax Number:** (920) 766 - 7698**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    1/1/2002            12/31/2002

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**Provide a brief description of the nature of Contract Operations being provided:**

CUSTOMER ACCOUNTS SERVICES - METER READING, BILLING, COLLECTIONS FOR LITTLE CHUTE CUSTOMERS

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** MIDWEST CONTRACT OPERATIONS

1445 MCMAHON DRIVE

NEENAH, WI 54956

**Contact Person:** MR CURT WEIBEL

**Title:**

**Telephone:** (920) 751 - 4200 EXT

**Fax Number:** (920) 750 - 4284

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    10/1/2004            9/30/2009

**Provide a brief description of the nature of Contract Operations being provided:**

PROVIDE MANAGEMENT, SUPERVISION, AND CERTIFIED PERSONNEL NECESSARY TO CONDUCT THE OPERATIONS AND MAINTENANCE OF THE WATER SYSTEM.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,397,477	1,389,522	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	673,181	664,623	<b>2</b>
Depreciation Expense (403)	205,536	199,046	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	158,843	161,130	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,037,560</b>	<b>1,024,799</b>	
<b>Net Operating Income</b>	<b>359,917</b>	<b>364,723</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>359,917</b>	<b>364,723</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	23,772	21,570	<b>10</b>
Miscellaneous Nonoperating Income (421)	95,575	4,400	<b>11</b>
<b>Total Other Income</b>	<b>119,347</b>	<b>25,970</b>	
<b>Total Income</b>	<b>479,264</b>	<b>390,693</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(31,431)	0	<b>12</b>
Other Income Deductions (426)	38,382	40,059	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>6,951</b>	<b>40,059</b>	
<b>Income Before Interest Charges</b>	<b>472,313</b>	<b>350,634</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	197,918	208,632	<b>14</b>
Amortization of Debt Discount and Expense (428)	17,243	19,825	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	33,004	36,416	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>248,165</b>	<b>264,873</b>	
<b>Net Income</b>	<b>224,148</b>	<b>85,761</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,873,762	2,077,366	<b>20</b>
Balance Transferred from Income (433)	224,148	85,761	<b>21</b>
Miscellaneous Credits to Surplus (434)	1,675	2,710,635	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	17,600	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,081,985</b>	<b>4,873,762</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,397,477		1,397,477	1
<b>Total (Acct. 400):</b>	<b>1,397,477</b>	<b>0</b>	<b>1,397,477</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	673,181		673,181	2
<b>Total (Acct. 401-402):</b>	<b>673,181</b>	<b>0</b>	<b>673,181</b>	
<b>Depreciation Expense (403):</b>				
Derived	205,536		205,536	3
<b>Total (Acct. 403):</b>	<b>205,536</b>	<b>0</b>	<b>205,536</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	158,843		158,843	5
<b>Total (Acct. 408):</b>	<b>158,843</b>	<b>0</b>	<b>158,843</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>359,917</b>	<b>0</b>	<b>359,917</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL FUNDS AND OPERATING ACCOL	23,772	0	23,772 11
<b>Total (Acct. 419):</b>	<b>23,772</b>	<b>0</b>	<b>23,772</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		95,575	95,575 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>95,575</b>	<b>95,575</b>
<b>TOTAL OTHER INCOME:</b>	<b>23,772</b>	<b>95,575</b>	<b>119,347</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(31,431)		(31,431) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(31,431)</b>	<b>0</b>	<b>(31,431)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		38,382	38,382 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>38,382</b>	<b>38,382</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(31,431)</b>	<b>38,382</b>	<b>6,951</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	197,918		197,918 18
<b>Total (Acct. 427):</b>	<b>197,918</b>	<b>0</b>	<b>197,918</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	17,243		17,243 19
<b>Total (Acct. 428):</b>	<b>17,243</b>	<b>0</b>	<b>17,243</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	33,004		33,004 21
<b>Total (Acct. 430):</b>	<b>33,004</b>	<b>0</b>	<b>33,004</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>248,165</b>	<b>0</b>	<b>248,165</b>
<b>NET INCOME:</b>	<b>166,955</b>	<b>57,193</b>	<b>224,148</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,197,041	2,676,721	4,873,762 24
<b>Total (Acct. 216):</b>	<b>2,197,041</b>	<b>2,676,721</b>	<b>4,873,762</b>
<b>Balance Transferred from Income (433):</b>			
Derived	166,955	57,193	224,148 25
<b>Total (Acct. 433):</b>	<b>166,955</b>	<b>57,193</b>	<b>224,148</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ADJUST PRIOR YEAR INTEREST INCOME	1,675	0	1,675 26
<b>Total (Acct. 434):</b>	<b>1,675</b>	<b>0</b>	<b>1,675</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
ADJUST PRIOR YEAR SALE OF LAND TO ACCUMULATED	17,600	0	17,600 27
<b>Total (Acct. 435)--Debit:</b>	<b>17,600</b>	<b>0</b>	<b>17,600</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,348,071</b>	<b>2,733,914</b>	<b>5,081,985</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,397,477	0	0	0	1,397,477	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,397,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,397,477</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	197,287		<b>197,287</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	8,656		<b>8,656</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>205,943</b>	<b>0</b>	<b>205,943</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	4.1	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	12,603,519	12,444,748	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,523,593	2,880,925	<b>2</b>
<b>Net Utility Plant</b>	<b>10,079,926</b>	<b>9,563,823</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	721,457	715,681	<b>7</b>
<b>Total Other Property and Investments</b>	<b>721,457</b>	<b>715,681</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,023,036	1,008,598	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	169,576	143,699	<b>11</b>
Other Accounts Receivable (143)	2,977	2,487	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	2,838	5,533	<b>14</b>
Materials and Supplies (150)	23,295	25,710	<b>15</b>
Prepayments (165)	18,875	0	<b>16</b>
Other Current and Accrued Assets (170)	3,646	2,677	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,244,243</b>	<b>1,188,704</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	103,196	120,439	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>103,196</b>	<b>120,439</b>	
<b>Total Assets and Other Debits</b>	<b>12,148,822</b>	<b>11,588,647</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,179,557	1,179,557	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	5,081,985	4,873,762	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,261,542</b>	<b>6,053,319</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,920,000	4,145,000	<b>24</b>
Advances from Municipality (223)	1,013,321	1,059,765	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,933,321</b>	<b>5,204,765</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	105,965	83,280	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	150,000	150,000	<b>31</b>
Interest Accrued (237)	91,562	97,283	<b>32</b>
Other Current and Accrued Liabilities (238)	9,336		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>356,863</b>	<b>330,563</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	597,096	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>597,096</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,148,822</b>	<b>11,588,647</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	12,444,748	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,240,573	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,353,610	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	9,336				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>12,603,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,818,370	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	705,223	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,523,593</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,079,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,214,084				<b>2,214,084</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	205,536				<b>205,536</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,301				<b>10,301</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
ADJUST PRIOR YEAR SALE OF LAI	17,600				<b>17,600</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>233,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>233,437</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	624				<b>624</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	628,527				<b>628,527</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>629,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>629,151</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,818,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,818,370</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	666,841				<b>666,841</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	38,382				<b>38,382</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>38,382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,382</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>705,223</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>705,223</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	23,295	25,710	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>23,295</b>	<b>25,710</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 REVENUE BONDS	5,597	428	30,838	1
1998 REVENUE BONDS	5,062	428	43,322	2
2002 GENERAL OBLIGATION NOTES	950	428	11,864	3
DEFERRED AMT ON 1995 REFUNDING	5,633	428	17,172	4
Total			103,196	
Unamortized premium on debt (251)				
NONE			0	5
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,179,557	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b><u>1,179,557</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1995 REVENUE BONDS	05/01/1995	08/01/2015	5.77%	1,415,000	<b>1</b>
1998 REVENUE BONDS	10/01/1998	08/01/2018	4.21%	2,505,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,920,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2003 G.O. CORPORATE PURPOSE BONDS	07/01/2003	08/01/2018	2.72%	377,500	1
2002 G.O. PROMISSORY NOTES	12/15/2002	03/01/2012	2.83%	635,821	2
<b>Total for Account 223</b>				<b><u>1,013,321</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	150,000	1
<b>Accruals:</b>		
Charged water department expense	158,843	2
Charged electric department expense	0	3
Charged sewer department expense	3,600	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>162,443</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	150,000	6
Social Security taxes	10,828	7
PSC Remainder Assessment	1,615	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>162,443</b>	
<b>Balance end of year</b>	<b>150,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1995 REVENUE BONDS	38,121	88,002	91,490	<b>34,633</b>	<b>1</b>
1998 REVENUE BONDS	46,278	109,916	111,068	<b>45,126</b>	<b>2</b>
<b>Subtotal</b>	<b>84,399</b>	<b>197,918</b>	<b>202,558</b>	<b>79,759</b>	
<b>Advances from Municipality (223)</b>					
2002 GENERAL OBLIGATION NOTES	7,445	21,715	21,963	<b>7,197</b>	<b>3</b>
2003 GENERAL OBLIGATION CORPORATE PURPOSE BONDS	5,439	11,289	12,122	<b>4,606</b>	<b>4</b>
<b>Subtotal</b>	<b>12,884</b>	<b>33,004</b>	<b>34,085</b>	<b>11,803</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	<b>5</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	<b>6</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>97,283</b>	<b>230,922</b>	<b>236,643</b>	<b>91,562</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND - 1995 & 1998	441,698	3
BOND REDEMPTION - 1995	103,383	4
BOND REDEMPTION - 1998	76,376	5
DEPRECIATION	100,000	6
<b>Total (Acct. 125):</b>	<b>721,457</b>	
<b>Notes Receivable (141):</b>		
NONE	0	7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	169,576	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>169,576</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	2,977	13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>2,977</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT CUSTOMER ACCOUNTS PLACED ON TAX ROLL	2,838	15
<b>Total (Acct. 145):</b>	<b>2,838</b>	
<b>Prepayments (165):</b>		
CONTRACT SERVICE PREPAID FOR JANUARY 2005	18,875	16
<b>Total (Acct. 165):</b>	<b>18,875</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	597,096	20
NONE	0	21
<b>Total (Acct. 253):</b>	<b>597,096</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,173,079	0	0	0	<b>9,173,079</b>	<b>1</b>
Materials and Supplies	24,502	0	0	0	<b>24,502</b>	<b>2</b>
<b>Other (specify):</b>						
NNONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,016,227	0	0	0	<b>2,016,227</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	298,548	0	0	0	<b>298,548</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,882,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,882,806</b>	
Net Operating Income	359,917	0	0	0	<b>359,917</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.23%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.23%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	628,527	0	0	0	<b>628,527</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	31,431				<b>31,431</b>	<b>4</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>597,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>597,096</b>	



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## FINANCIAL SECTION FOOTNOTES

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**Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P**  
**If an amount is reported for Balance First of Year, please explain (2004 report only).**

PREDTERMINED AMOUNT GENERATED BY PSC FROM 2003 REPORT.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,364,860	1,353,558	<b>1</b>
<b>Total Sales of Water</b>	<b>1,364,860</b>	<b>1,353,558</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,420	3,961	<b>2</b>
Miscellaneous Service Revenues (471)	1,927	1,501	<b>3</b>
Rents from Water Property (472)	600	400	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	26,670	30,102	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>32,617</b>	<b>35,964</b>	
<b>Total Operating Revenues</b>	<b>1,397,477</b>	<b>1,389,522</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	1,596	1,130	<b>7</b>
Pumping Expenses (620-625)	125,164	101,199	<b>8</b>
Water Treatment Expenses (630-635)	117,224	133,208	<b>9</b>
Transmission and Distribution Expenses (640-655)	241,484	254,335	<b>10</b>
Customer Accounts Expenses (901-904)	29,632	27,812	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-935)	158,081	146,939	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>673,181</b>	<b>664,623</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	205,536	199,046	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	158,843	161,130	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>364,379</b>	<b>360,176</b>	
<b>Total Operating Expenses</b>	<b>1,037,560</b>	<b>1,024,799</b>	
<b>NET OPERATING INCOME</b>	<b>359,917</b>	<b>364,723</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,648	194,427	663,233	4
Commercial	271	44,305	130,875	5
Industrial	26	104,367	192,201	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,945</b>	<b>343,099</b>	<b>986,309</b>	
Private Fire Protection Service (462)	17		16,474	7
Public Fire Protection Service (463)	1		335,962	8
Other Sales to Public Authorities (464)	20	6,826	26,115	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>3,983</b>	<b>349,925</b>	<b>1,364,860</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
NONE	NONE	0	0	1
<b>Total</b>		<b>0</b>	<b>0</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	335,962	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>335,962</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,420	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,420</b>	
<b>Miscellaneous Service Revenues (471):</b>		
FEES FOR CHANGING SERVICES AND OTEHR CHARGES FOR MAINTENANCE ON CUSTOMER PREMISE	1,927	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,927</b>	
<b>Rents from Water Property (472):</b>		
TOWER LEASE	600	8
<b>Total Rents from Water Property (472)</b>	<b>600</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	12,575	10
<b>Other (specify):</b>		
COUNTY GRANT FOR HOMELAND SECURITY	11,201	11
INSURANCE REIMBURSEMENT FRO PUMP DAMAGE	2,894	12
<b>Total Other Water Revenues (474)</b>	<b>26,670</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	1,005	1,130	<b>1</b>
Purchased Water (601)	0	0	<b>2</b>
Operation Supplies and Expenses (602)	0	0	<b>3</b>
Maintenance of Water Source Plant (605)	591	0	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>1,596</b>	<b>1,130</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	2,344	1,130	<b>5</b>
Fuel for Power Production (621)	0	0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	105,760	98,188	<b>7</b>
Operation Supplies and Expenses (623)	845	830	<b>8</b>
Maintenance of Pumping Plant (625)	16,215	1,051	<b>9</b>
<b>Total Pumping Expenses</b>	<b>125,164</b>	<b>101,199</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	4,910	940	<b>10</b>
Chemicals (631)	98,063	93,054	<b>11</b>
Operation Supplies and Expenses (632)	5,615	8,187	<b>12</b>
Maintenance of Water Treatment Plant (635)	8,636	31,027	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>117,224</b>	<b>133,208</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	146,052	124,553	<b>14</b>
Operation Supplies and Expenses (641)	17,968	17,397	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	274	1,336	<b>16</b>
Maintenance of Mains (651)	55,874	92,631	<b>17</b>
Maintenance of Services (652)	15,136	10,487	<b>18</b>
Maintenance of Meters (653)	579	6,666	<b>19</b>
Maintenance of Hydrants (654)	5,601	1,265	<b>20</b>
Maintenance of Other Plant (655)	0	0	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>241,484</b>	<b>254,335</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,110	5,648	<b>22</b>
Accounting and Collecting Labor (902)	23,491	22,164	<b>23</b>
Supplies and Expenses (903)	31	0	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>29,632</b>	<b>27,812</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	38,686	36,731	<b>27</b>
Office Supplies and Expenses (921)	8,543	9,156	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	32,405	28,635	<b>30</b>
Property Insurance (924)	10,376	7,581	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	56,445	57,563	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	6,339	2,956	<b>35</b>
Transportation Expenses (933)	5,287	4,317	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>158,081</b>	<b>146,939</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>673,181</b>	<b>664,623</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		150,000	150,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,600	3,600	2
<b>Net property tax equivalent</b>		<b>146,400</b>	<b>146,400</b>	
Social Security		10,828	13,261	3
PSC Remainder Assessment		1,615	1,469	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>158,843</b>	<b>161,130</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.198200				3
County tax rate	mills		4.571680				4
Local tax rate	mills		6.376130				5
School tax rate	mills		11.240140				6
Voc. school tax rate	mills		1.707240				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.093390</b>				10
Less: state credit	mills		1.241930				11
<b>Net tax rate</b>	mills		<b>22.851460</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.376130</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.947380</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.323510</b>				17
<b>Total Tax Rate</b>	mills		<b>24.093390</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.802025</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.851460</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.327451</b>				21
Utility Plant, Jan. 1	\$	<b>12,444,748</b>	12,444,748				22
Materials & Supplies	\$	<b>25,710</b>	25,710				23
<b>Subtotal</b>	\$	<b>12,470,458</b>	<b>12,470,458</b>				24
Less: Plant Outside Limits	\$	<b>187,139</b>	187,139				25
<b>Taxable Assets</b>	\$	<b>12,283,319</b>	<b>12,283,319</b>				26
Assessment Ratio	dec.		1.008803				27
<b>Assessed Value</b>	\$	<b>12,391,449</b>	<b>12,391,449</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.327451</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>227,104</b>	<b>227,104</b>				30
Tax Equivalent per 1994 PSC Report	\$	147,591					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	150,000					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>150,000</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	951		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>951</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	37,575		4
Structures and Improvements (311)	65,429		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	389,579		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,555		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>516,138</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	557		12
Structures and Improvements (321)	835,416		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	424,048		17
Diesel Pumping Equipment (326)	44,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	46,979		20
<b>Total Pumping Plant</b>	<b>1,351,415</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	387,330		22
Water Treatment Equipment (332)	1,076,399		23
<b>Total Water Treatment Plant</b>	<b>1,464,329</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			951	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	951	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			37,575	4
Structures and Improvements (311)			65,429	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			389,579	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,555	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	516,138	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			557	12
Structures and Improvements (321)			835,416	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			424,048	17
Diesel Pumping Equipment (326)			44,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,979	20
<b>Total Pumping Plant</b>	0	0	1,351,415	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			387,330	22
Water Treatment Equipment (332)			1,076,399	23
<b>Total Water Treatment Plant</b>	0	0	1,464,329	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	75,600		24
Structures and Improvements (341)	111,636		25
Distribution Reservoirs and Standpipes (342)	1,182,408		26
Transmission and Distribution Mains (343)	2,833,089	64,068	27
Fire Mains (344)	0		28
Services (345)	528,813	10,899	29
Meters (346)	388,170	51,877	30
Hydrants (348)	299,485	8,767	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,419,201</b>	<b>135,611</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	106,181		34
Office Furniture and Equipment (391)	2,978		35
Computer Equipment (391.1)	2,527		36
Transportation Equipment (392)	65,001		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,869		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	156,996		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>353,552</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,105,586</b>	<b>135,611</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,105,586</b>	<b>135,611</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			75,600	24
Structures and Improvements (341)			111,636	25
Distribution Reservoirs and Standpipes (342)			1,182,408	26
Transmission and Distribution Mains (343)			2,897,157	27
Fire Mains (344)			0	28
Services (345)	460		539,252	29
Meters (346)	164		439,883	30
Hydrants (348)			308,252	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>624</b>	<b>0</b>	<b>5,554,188</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			106,181	34
Office Furniture and Equipment (391)			2,978	35
Computer Equipment (391.1)			2,527	36
Transportation Equipment (392)			65,001	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			19,869	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			156,996	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>353,552</b>	
<b>Total utility plant in service directly assignable</b>	<b>624</b>	<b>0</b>	<b>9,240,573</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>624</b>	<b>0</b>	<b>9,240,573</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,591,623	9,797	27
Fire Mains (344)	0		28
Services (345)	461,044	2,269	29
Meters (346)	0		30
Hydrants (348)	286,495	2,382	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,339,162</b>	<b>14,448</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,339,162</b>	<b>14,448</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,339,162</b>	<b>14,448</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,601,420 27
Fire Mains (344)			0 28
Services (345)			463,313 29
Meters (346)			0 30
Hydrants (348)			288,877 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,353,610</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,353,610</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,353,610</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			38,897	<b>38,897</b>	1
February			42,998	<b>42,998</b>	2
March			43,527	<b>43,527</b>	3
April			38,082	<b>38,082</b>	4
May			39,453	<b>39,453</b>	5
June			41,571	<b>41,571</b>	6
July			42,025	<b>42,025</b>	7
August			42,999	<b>42,999</b>	8
September			41,824	<b>41,824</b>	9
October			34,939	<b>34,939</b>	10
November			34,290	<b>34,290</b>	11
December			37,734	<b>37,734</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>478,339</b>	<b>478,339</b>	
Less: Water sold				349,925	13
Volume pumped but not sold				<b>128,414</b>	14
Volume sold as a percent of volume pumped				<b>73%</b>	15
Volume used for water production, water quality and system maintenance				40,314	16
Volume related to equipment/system malfunction				450	17
Non-utility volume NOT included in water sales				1,863	18
Total volume not sold but accounted for				<b>42,627</b>	19
Volume pumped but unaccounted for				<b>85,787</b>	20
Percent of water lost				<b>18%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,019	24
Date of maximum: 2/22/2004					25
Cause of maximum:					26
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				679	27
Date of minimum: 5/29/2004					28
Total KWH used for pumping for the year				1,523,652	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DOYLE PARK	1	750	12	1,800,000	Yes	<b>1</b>
WASHINGTON STREET	3	805	12	1,872,000	Yes	<b>2</b>
EVERGREEN	4	615	19	1,728,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER 1	<b>1</b>
Location	WELL HOUSE #1	WELL HOUSE #1	PUMP STATION #2	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1978	1978	1985	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,050	1,050	700	<b>8</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	GENERAL ELECTRIC	<b>9</b>
Year Installed	1978	1978	1985	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	100	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER 2	BOOSTER PUMP #5	BOOSTER PUMP #6	<b>14</b>
Location	PUMP STATION #2	WELLHOUSE #4	WELLHOUSE #4	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	JACUZZI	GOULDS	GOULDS	<b>18</b>
Year Installed	1992	2001	2001	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,100	1,200	1,200	<b>21</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC ( USA)	US ELECTRIC (MEXICO)	<b>22</b>
Year Installed	1992	2001	2001	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	100	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 1	WELL 3	WELL 4	<b>1</b>
Location	DOYLE PARK	WASHINGTON STREET	EVERGREEN	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	GOULDS	GOULDS	GOULDS	<b>5</b>
Year Installed	1997	1999	2001	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,400	1,300	1,100	<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC (MEXICO)	<b>9</b>
Year Installed	1997	1992	2001	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	200	200	200	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	RESERVOIR ONE	RESERVOIR THREE	RESERVOIR TWO	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
Year constructed	1979	2001	1952	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	0	0	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	300,000	500,000	250,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	1.2000	1.2000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	N	N	N	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	TANK THREE	TANK TWO	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	2002	1967	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	150	150	10
Total capacity in gallons (actual)	300,000	250,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	576	0	0	0	576	1
P	D	4.000	88	0	0	0	88	2
M	D	6.000	45,216	0	0	0	45,216	3
P	D	6.000	2,905	270	0	0	3,175	4
M	D	8.000	44,519	0	0	0	44,519	5
P	D	8.000	92,023	48	0	2,926	94,997	6
M	D	10.000	18,502	0	0	0	18,502	7
P	D	10.000	7,454	1,393	0	0	8,847	8
M	D	12.000	11,292	0	0	0	11,292	9
P	D	12.000	41,238	0	0	(1,960)	39,278	10
M	D	16.000	5,542	0	0	0	5,542	11
P	D	16.000	554	0	0	1,109	1,663	12
<b>Total Within Municipality</b>			<b>269,909</b>	<b>1,711</b>	<b>0</b>	<b>2,075</b>	<b>273,695</b>	
P	D	8.000	3,105	0	0	(2,926)	179	13
P	D	12.000	700	0	0	1,960	2,660	14
P	D	16.000	1,109	0	0	(1,109)	0	15
<b>Total Outside of Municipality</b>			<b>4,914</b>	<b>0</b>	<b>0</b>	<b>(2,075)</b>	<b>2,839</b>	
<b>Total Utility</b>			<b>274,823</b>	<b>1,711</b>	<b>0</b>	<b>0</b>	<b>276,534</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	744	0	0	0	744		1
L	0.750	608	0	2	0	606		2
M	1.000	1,666	40	2	0	1,704		3
M	1.250	1	0	0	0	1		4
M	1.500	67	1	0	0	68		5
M	2.000	17	0	0	0	17		6
M	3.000	4	0	0	0	4		7
M	4.000	6	0	0	0	6		8
P	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>3,114</b>	<b>41</b>	<b>4</b>	<b>0</b>	<b>3,151</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,877	332	4	(9)	4,196	171	1
1.000	56	0	0	1	57	4	2
1.500	29	0	0	0	29	3	3
2.000	18	0	0	2	20	2	4
3.000	11	0	0	0	11	0	5
4.000	8	0	0	0	8	0	6
8.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>4,000</b>	<b>332</b>	<b>4</b>	<b>(6)</b>	<b>4,322</b>	<b>180</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,638	195	14	2	0	347	4,196	1
1.000	7	37	4	3	0	6	57	2
1.500	1	22	0	6	0	0	29	3
2.000	0	11	2	5	0	2	20	4
3.000	0	6	2	2	0	1	11	5
4.000	0	2	4	1	0	1	8	6
8.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>3,646</b>	<b>273</b>	<b>26</b>	<b>20</b>	<b>0</b>	<b>357</b>	<b>4,322</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	7				7	1
Within Municipality	489	4			493	2
<b>Total Fire Hydrants</b>	<b>496</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>500</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	992
Number of distribution system valves end of year:	1,067
Number of distribution valves operated during year:	1,067

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## WATER OPERATING SECTION FOOTNOTES

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### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

THE UTILITY DOES NOT RESELL WATER.

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### Other Operating Revenues (Water) (Page W-04)

#### General footnotes

DONE

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(474) OTHER OPERATING REVENUES - HOMELAND SECURITY GRANT

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

(625) MAINTENANCE OF PUMPING PLANT - PUMP MOTOR WAS BEBUILT. AN UPGRADE TO BUILDING LOCK SYSTEM WAS MADE.

(635) MAINTENANCE OF WATER TREATMENT PLANT - SOFTENER VALVES WERE REPLACED IN PRIOR YEAR.

(651) MAINTENANCE OF MAINS - SIGNIFICANT FEWER AMIN BREAKS AND MINOR REPAIRS IN 2004.

(653) - MAINTENANCE OF METERS - REDUCED METER CHANGES DURING TRANSITION YEAR TO CONTRACTED OPERATIONS.

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### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

VILLAGE OF LITTLE CHUTE RESOLUTION #44, SERIES 1999, SEPTEMBER 1, 1999, SET THE PROPERTY TAX EQUIVALENT AT \$150,000.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

FINANCED BY TAX INCREMENT DISTRICT AND CONTRIBUTED BY DEVELOPER.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

FINANCED BY TAX INCREMENT DISTRICT AND CONTRIBUTED BY DEVELOPER.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

MORE DETAILED RECORDS WILL BE MAINTAINED IN SUBSEQUENT YEARS.

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### Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENT DUE TO INVENTORY CORRECTION

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

NO, STATION METERS WILL BE INCLUDED IN THE METER TESTING SCHEDULE IN  
SUBSEQUENT YEARS.

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